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May 24, 2006

The Honorable Gregory M. Sleet
 United States District Court
 844 North King Street, Lock Box 31
 Wilmington, DE 19801

RE: Pfizer Inc. v. Teva Pharmaceuticals USA, et al.,
 C.A. No. 06-089-GMS

Dear Judge Sleet:

I represent defendants Teva Pharmaceuticals USA, Inc. and Teva Pharmaceutical Industries, Ltd. (collectively "Teva"). We have Mr. Hutz's letter to the Court of yesterday on behalf of plaintiff Pfizer Inc. enclosing a copy of Judge Farnan's Memorandum Order in *Pfizer Inc. v. Sandoz Inc.*, et al., C.A. No. 06-090-JJF (May 19, 2006) (the "Sandoz action").

In his letter, Mr. Hutz asserts that the motion by Sandoz Inc. ("Sandoz") to transfer the *Sandoz* action to the Southern District of New York was based on "similar reasons as those advanced by Teva in its motion to transfer the instant case to the Southern District of New York." Teva submits that, contrary to Mr. Hutz's assertions, the factors supporting its transfer motion distinguish it from the motion in the *Sandoz* action in several key respects, all of which are discussed in detail in Teva's motion papers. [See D.I. 8 and related papers].

Like Mr. Hutz, we would be pleased to answer any questions from the Court as to those distinctions.

Respectfully submitted,

/s/ Richard D. Kirk (rk0922)

RDK/smb

cc: Clerk of the Court (by hand)
 Rudolph E. Hutz, Esquire (by mail and by hand)
 Elizabeth J. Holland, Esquire (by email)